

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON, 25, D.C.

Industry Circular No. 59-30

May 21, 1959

WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT RECIPROCATING COUNTRIES

Proprietors of industrial alcohol bonded
warehouses, internal revenue bonded
warehouses, bonded wine cellars,
breweries, export storage, and
others concerned:

Purpose. The purpose of this industry circular is to announce the addition of Greece to the list of foreign countries to which the reciprocal privileges provided by section 309 of the Tariff Act of 1930, as amended, may be extended.

Background. Under the provisions of section 309 of the Tariff Act of 1930, as amended, the privilege of withdrawing liquors free of tax or with benefit of drawback, for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended in respect of aircraft registered in a foreign country only if the Secretary of the Treasury shall have been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States.

In addition to those countries listed in Industry Circular No. 58-23 of September 2, 1958, the Secretary of Commerce has found and has advised the Secretary of the Treasury that the country of Greece extends to aircraft registered in the United States and engaged in foreign trade, privileges substantially reciprocal to those given aircraft registered in such foreign country and engaged in foreign trade.

Complete List of Foreign Countries. The complete list of foreign countries to which the privileges provided for by section 309 of the Tariff Act of 1930, as amended, may be extended, is as follows:

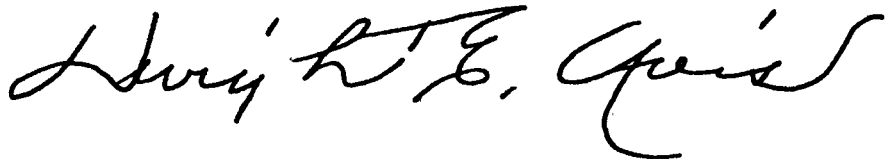
Australia
Bahama Islands
Belgium
Bermuda
Brazil
Canada
Costa Rica

Denmark
Dominican Republic
Ecuador
El Salvador
France
Germany, Federal
Republic of

Greece
Israel
Italy
Japan
Lebanon
Mexico
Netherlands

Nicaragua
Norway
Peru
Spain
Sweden
Switzerland
United Kingdom

Inquiries. Inquiries in regard to this industry circular should refer to the number thereof and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis". The signature is written in dark ink and is positioned above the printed name and title.

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division